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[Signature]

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Kato et al.
Appl. No. : 10/803,081
Filed : March 18, 2004
Title : EXHAUST HEAT RECOVERY SYSTEM
Group Art Unit : 3748
Examiner : NGUYEN, H. M.
Docket No. : 08215.138

PETITION FOR EXTENSION OF TIME

Commissioner for Patents
Alexandria, VA

January 20, 2006

Sir:

Applicant petitions for an extension of time for two months for responding to the outstanding Final Office Action dated August 23, 2005 from November 23, 2005 to and including January 23, 2006. Attached is our check in the amount of \$225.00.

The Commissioner is hereby authorized to charge any fee deficiency or credit any overpayment associated with this communication to Deposit Account No. 50-0548.

Respectfully submitted,

Matthew Stavish
Registration No. 36,286

BERENATO, WHITE & STAVISH
6550 Rock Spring Drive
Suite 240
Bethesda, Maryland 20817
Telephone: (301) 896-0600
Facsimile: (301) 896-0607

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